management until the present *Swami* proves himself capable of being entrusted with them and thus save the Matt.

Dewan's reply.—The subject will be considered. The Matt Inams are unenfranchised and cannot be alienated.

Subject No. 352.

Exemption of persons of small income from trade and professional taxes.

Summary of discussion.—The taxes at present in force in Bangalore cause much hardship to poor traders. It is requested that persons of small income may be exempted from trade and professional taxes. Widows should also be exempted.

Dewan's reply.—The tax is not on persons but on properties. In some parts of the country, houses occupied by widows only are exempted, while in other parts the exemption is only in those cases in which the widow occupant is too poor to pay a house tax. The practice can be altered only when the existing Mohatarfa rules are revised.

Subject No. 353.

Assessment of cart tax.

Summary of discussion.—Some that ought to pay cart tax are exempted while others that should be exempted are made to pay. It should therefore be ruled that carts belonging to persons paying more than a fixed amount of Kandayam should be exempted.

Dewan's reply.—The present rule is that those carts are exempt which are used solely for agricultural purposes.

Subject No. 354.

Rules for assessing trade tax.

Summary of discussion.—There are rules for assessing house and some other taxes in Municipalities. But there is no rule for assessing trade tax and one should be framed.

Dewan's reply.—The Mohatarfa shop tax is levied according as the shop may be classed under one or other of four classes. The Jamabandi Officer will use a wise discretion in classification. In some places the classification is with reference to the volume of the trade carried on in the shop. When present Mohatarfa rules are revised a scale can be fixed.

CLOSEPET SUB-TALUK.

Subject No. 355.

Proposals for improving the Water Supply of Closepet Town.

Summary of discussion.—A sum of Rs. 10,000 has been sanctioned for supplying the town of Closepet with drinking water from the Arkavati. This would benefit only the inhabitants of the Closepet town. On the other hand, if an *anikat* be constructed across the river near Hallimalla village, three miles from Closepet, and two channels be drawn one to the east and the other to the west, not only would the town be supplied with drinking water but the channels would run for about 22 miles and supply water for purposes of cultivation in all the Hoblis of the Closepet Sub-Taluk and for a portion of Kankanhalli Taluk also. This would prove advantageous both to the people and Government which would get an increase of a lakh of Rupees in Revenue.

Dewan's reply.—We will see whether this is possible. But the fear is that the proposal would be too expensive. Better to deal with Irrigation project separately from the Water-supply project. The proposed Irrigation project has to be considered with other various competing projects.

Subject No. 356.

A dam across the Arkavati for the Water-supply of Closepet Town and Irrigation of the Closepet Range and part of the Kankanhalli Taluk.

Summary of discussion.—The proposal to construct a tank across the Arkavati and three other tanks, which would be remunerative both to the Municipality and Government and beneficial to the public, should be considered. The three tanks are, Chalvaraiswami tank near Channarayahalli, Chikkenhalli tank, Bannakuppe tank. These tanks are badly required for drinking water for men and cattle. Last year the inconvenience was very keenly felt. The tanks were quite dry. Water holes had to be dug in the river bed and cattle watered there. Still many died. The speaker prepared and sent up an estimate but does not know how it has been disposed of and said that it would be sufficient if these estimates were sanctioned. The Arkavati need not be diverted.

Dewan's reply.—This will be examined. Enquiry will be made.

Subject No. 357.

A Treasury and the location of the Records at Closepet.

Summary of discussion.—Closepet was the seat of a Taluk Office for 92 or 93 years in the past. By the Taluk Head Quarters being shifted to Channapatna, people of the Town and the Sub-Taluk of Closepet are put to much trouble. Chennapatna is from 21 to 26 miles from all the five Hoblis of the Closepet Range so that there is great inconvenience in getting any records from the Taluk Office and in carrying remittances to the Treasury at Channapatna. Besides this, there is an extensive trade in silk (to the extent of forty or fifty thousand Rupees monthly) at Closepet, and all who come from British territory to buy silk bring currency notes, which, however, cannot be cashed on the spot for want of a Government Treasury. A Sub-Treasury and Record Office should be established at Closepet.

Dewan's reply.—The proposal will be considered.

Subject No. 358.

Government School at Closepet.

Summary of discussion.—The Wesleyan Mission School established at Closepet and helped with an Educational grant is not sufficient and the instruction therein imparted is unsatisfactory. A Government School is required.

Dewan's reply.—It is doubtful that there is scope for 2 schools. The subject will be considered in the Education Department. The Wesleyan Mission will be communicated with and the needful done to have the grant-in-aid rules observed.

Subject No. 359.

Munsiff's Court at Closepet.

Summary of discussion.—A Munsiff's Court is very much wanted at Closepet. At least the Additional Munsiff of Bangalore should be sent out to hold circuit Courts at this place.